



## DEPARTMENT OF THE TREASURY

### Agency Information Collection Activities; Submission for OMB Review; Comment Request; Multiple Internal Revenue Service (IRS) Information Collection Requests

**AGENCY:** Departmental Offices, Department of the Treasury.

**ACTION:** Notice of information collection, request for comment.

**SUMMARY:** The Department of the Treasury will submit the following information collection requests to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, on or after the date of publication of this notice. The public is invited to submit comments on these requests.

**DATES:** Comments should be received on or before [INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER] to be assured of consideration.

**ADDRESSES:** Written comments and recommendations for the proposed information collection should be sent within 30 days of publication of this notice to [www.reginfo.gov/public/do/PRAMain](https://www.reginfo.gov/public/do/PRAMain). Find this particular information collection by selecting "Currently under 30-day Review - Open for Public Comments" or by using the search function.

#### SUPPLEMENTARY INFORMATION:

##### Internal Revenue Service (IRS)

1. *Title:* Application for Reduced Rate of Withholding on Whistleblower Award Payment.

*OMB Number:* 1545-2273.

*Form Number:* 14693.

*Abstract:* The Application for Reduced Rate of Withholding on Whistleblower Award Payment will be used by the whistleblower to apply for a reduction in withholding to minimize the likelihood of the IRS over withholding tax from award payments providing whistleblowers with a pre-award payment opportunity to substantiate their relevant attorney fees and court costs. The Whistleblower Office will review and evaluate the form and calculate the rate.

*Current Actions:* There are no changes in the paperwork burden previously approved by OMB.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Individuals or households.

*Estimated Number of Annual Responses:* 100.

*Estimated Time per Response:* 45 mins.

*Estimated Total Annual Burden Hours:* 75.

2. *Title:* Country-by-Country Reporting.

*OMB Number:* 1545-2272.

*Form Number:* Form 8975 and Schedule A (Form 8975).

*Abstract:* 26 CFR 1.6038-4, issued under the authority of 26 U.S.C. 6001, 6011, 6012, 6031, 6038, and 7805, requires U.S. persons that are the ultimate parent entity of a U.S. multinational enterprise (U.S. MNE) group with annual revenue for the preceding reporting period of \$850 million or more to file Form 8975 with their income tax return. Form 8975 and Schedules A (Form 8975) are used by filers to annually report certain information with respect to the filer's U.S. MNE group on a country-by-country basis. The filer must list the U.S. MNE group's constituent entities, indicating each entity's tax jurisdiction (if any), country of organization and main business activity, and provide financial and employee information for each tax jurisdiction in which the U.S. MNE does business. The financial information includes revenues, profits, income taxes paid and accrued, stated capital, accumulated earnings, and tangible assets other than cash. Separate Schedules A (Form 8975) are filed for each tax jurisdiction in which a group has one or more constituent entities resident.

*Current Actions:* There is no change to the existing collection previously approved by OMB.

However, the total burden has increased due to better estimates.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Business or other for-profit organizations.

*Estimated Number of Respondents:* 2,045.

*Estimated Number of Responses:* 46,790.

*Estimated Time per Response:* 6.41 hours.

*Estimated Total Annual Burden Hours:* 299,822.

3. *Title:* Election to Expense Certain Depreciable Assets.

*OMB Number:* 1545-2197.

*Form Number:* Form 1097-BTC.

*Abstract:* Form 1097-BTC, Bond Tax Credit, is an information return used by a regulated investment company (RIC) to report tax credit bond credits distributed to shareholders.

Shareholders of the RIC include their proportionate share of the interest income attributable to the credits and are allowed to claim the proportionate share of credits on their tax returns. A RIC must report the shareholder's proportionate share of credits and gross income after the close of the RIC's tax year. Form 1097-BTC, Bond Tax Credit, has been designed to report to the taxpayers and the IRS the tax credit distributed.

*Current Actions:* There is no change to the existing collection.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Business or other for-profit organizations.

*Estimated Number of Responses:* 1,500.

*Estimated Time per Respondent:* 19 minutes.

*Estimated Total Annual Burden Hours:* 474.

4. *Title:* Affordable Care Act Internal Claims and Appeals and External review Disclosures.

*OMB Number:* 1545-2182.

*Regulation Number:* T.D. 9494 and T.D. 9955.

*Abstract:* This collection of information request includes the information collection and third-party notice and disclosure requirements that a plan must satisfy under final regulations implementing provisions of the Affordable Care Act pertaining to internal claims and appeals, and the external review process. The No Surprise Act extends the balance billing protections

related to external reviews to grandfathered plans. The definitions of group health plan and health insurance issuer that are cited in section 110 of the No Surprises Act include both grandfathered and non-grandfathered plans and coverage. Accordingly, the practical effect of section 110 of the No Surprises Act is that grandfathered health plans must provide external review for adverse benefit determinations involving benefits subject to these surprise billing protections. Grandfathered and non-grandfathered plans must provide claimants, free of charge, any new or additional evidence considered, relied upon, or generated by the plan or issuer in connection with the claim, and the requirement to comply either with a State external review process or a Federal review process. The disclosure requirements of the Federal external review process require (1) a preliminary review by plans of requests for external appeals; (2) Independent Review Organizations (IROs) to notify claimants of eligibility and acceptance for external review; (3) the plan or issuer to provide IROs with documentation and other information considered in making adverse benefit determination; (4) the IRO to forward to the plan or issuer any information submitted by the claimant; (5) plans to notify the claimant and IRO if it reverses its decision; (6) the IRO to notify the claimant and plan of the result of the final external appeal; (7) the IRO to maintain records for six years.

*Current Actions:* There is a change to the paperwork burden previously approved by OMB.

Adjustments to the burden estimates result from updated estimates on the number of ERISA-covered plans and policyholders.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Businesses or other for-profits, Not-for-profit institutions.

### **Group Health Plans Internal Claims and Appeals and External Review Processes**

*Estimated Number of Respondents:* 314,560.

*Estimated Time per Respondent:* .5 hours.

*Estimated Total Annual Burden Hours:* 14,432 hours.

**Procedures for Federal External Review and Model Notices Relating to Internal Claims and Appeals and External Review Under the Patient Protection and Affordable Care Act**

*Estimated Number of Respondents:* 76,014.

*Estimated Total Annual Burden Hours:* .4 hours.

*Estimated Number of Respondents:* 4,615.

*Total Estimated Time per Respondent:* 390,574.

*Total Estimated Annual Burden Hours:* 19,047 hours.

5. *Title:* Taxation and Reporting of REIT Excess Inclusion Income.

*OMB Number:* 1545-2036.

*Notice Number:* Notice 2006-97.

*Abstract:* This notice requires certain REITs, RICS, partnerships and other entities that have excess inclusion income to disclose the amount and character of such income allocable to their record interest owners. The record interest owners need the information to properly report and pay taxes on such income.

*Current Actions:* There are no changes being made to the notice that would affect burden at this time.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Business or other for-profit organizations.

*Estimated Number of Respondents:* 50.

*Estimated Time per Respondent:* 2 hours.

*Estimated Total Annual Burden Hours:* 100 hours.

6. *Title:* Domestic Production Activities Deduction.

*OMB Number:* 1545-1984.

*Form Number:* 8903.

*Abstract:* Taxpayers will use Form 8903 and related instructions to calculate the domestic production activities deduction.

*Current Actions:* There is no change to the paperwork burden previously approved by OMB.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Business or other for-profit organizations.

*Estimated Number of Respondents:* 30,000.

*Estimated Time Per Respondent:* 24 hours, 40 minutes.

*Estimated Total Annual Burden Hours:* 739,800 hours.

7. *Title:* Consent to Disclose Tax Compliance Check.

*OMB Number:* 1545-1856.

*Form Number:* Form 14767.

*Abstract:* Form 14767 is used to authorize the Internal Revenue Service (IRS) to prepare a tax compliance report that discloses confidential tax information to a third-party appointee for Federal employment.

*Current Actions:* Form 13362 was used by Personnel Offices for external applicants to allow IRS to disclose tax-related information to the Office of Personnel Management for suitability determinations. This form has been obsolete and replaced by Form 14767.

*Type of Review:* Revision of a currently approved collection.

*Affected Public:* Federal Government.

*Estimated Number of Respondents:* 46,000.

*Estimated Time per Respondent:* 10 mins.

*Estimated Total Annual Burden Hours:* 7,664.

8. *Title:* Health Coverage Tax Credit (HCTC) Advance Payments.

*OMB Number:* 1545-1813.

*Form Number:* Form 1099-H.

*Abstract:* Form 1099-H is used to report advance payments of health insurance premiums to qualified recipients for their use in computing the allowable health insurance credit on Form 8885.

*Current Actions:* There are no changes being made to the form at this time. However, the estimated number of responses is being decreased as a result of updated filing estimates. Type of Review: Extension of a currently approved collection.

*Affected Public:* Business or other for-profit organizations.

*Estimated Number of Responses:* 2,200.

*Estimated Time per Respondent:* 18 minutes.

*Estimated Total Annual Burden Hours:* 660.

9. *Title:* Special Rules for Long-Term Contracts Under Section 460.

*OMB Number:* 1545-1732.

*Form Number:* 8697.

*Regulation Project Number:* 8775, 8929, 8995, and 9137.

*Abstract:* IRC section 460 generally provides rules that requires taxpayers to determine taxable income from a long-term contract using the percentage-of-completion (PCM) method and pay, or be entitled to receive, interest computed using the look-back method.

Form 8697 is used by taxpayers to figure the interest due or to be refunded under the look-back method of IRC section 460(b)(2) on certain long-term contracts that are accounted for under either the PCM method or the percentage-of-completion capitalized cost method.

TD 8775 added Treasury Regulations section 1.460-6(j), providing taxpayers with the requirements to make an election not to apply the look-back method to long-term contracts in de minimis cases.

TD 8929 added Treasury Regulations section 1.460-1(e)(4), requiring taxpayers to attach a statement with specific information to their income tax return if they sever an agreement or aggregate two or more agreements during the taxable year.

TD 8995, as amended by TD 9137, added Treasury Regulations section 1.460-6(g)(3)(ii)(D) providing rules concerning a mid-contract change in taxpayer of a contract accounted for under a long-term contract method of accounting. The regulation requires the previous taxpayer to

provide specific information to the new taxpayer to help the new taxpayer apply the look-back method when the income from a long-term contract has been previously reported by another taxpayer.

*Current Actions:* There is no change to the existing collection. However, the estimated burden for individuals filing Form 8697 is approved under OMB control number 1545-0074. The estimated burden for businesses filing Form 8697 is approved under OMB control number 1545-0123.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Individuals and households, and business or other for-profit organizations.

*Estimated Number of Responses:* 75,010.

*Estimated Time per Respondent:* 22 minutes.

*Estimated Total Annual Burden Hours:* 26,668.

*10. Title:* Regulations Governing Practice Before the Internal Revenue Service.

*OMB Number:* 1545-1726.

*Regulation Project and Associated Form Numbers:* T.D. 9527, T.D. 9011, Rev. Proc. 2012-12, Form 14360, Form 14364, and Form 14392.

*Abstract:* The regulations affect individuals who are eligible to practice before the Internal Revenue Service and authorize the Director of Practice to act upon applications for enrollment to practice before the Internal Revenue Service. The Director of Practice will use certain information to ensure that: (1) enrolled agents properly complete continuing education requirements to obtain renewal; (2) practitioners properly obtain consent of taxpayers before representing conflicting interests; (3) practitioners do not use e-commerce to make misleading solicitations.

*Current Actions:* There are no changes being made to the regulation, forms, or burden estimates at this time.

*Type of Review:* Extension of a currently approved collection.



*Affected Public:* Businesses or other for-profit organizations.

*Estimated Number of Respondents:* 718,400.

*Estimated Time per Respondent:* 2 hours, 28 minutes.

*Estimated Total Annual Burden Hours:* 1,777,125 hours.

*11. Title:* Employer-Designed Tip Reporting Program for the Food and Beverage Industry (EmTRAC).

*OMB Number:* 1545-1716.

*Notice Number:* Notice 2001-1.

*Abstract:* Information is required by the Internal Revenue Service in its compliance efforts to assist employers in the food and beverage industry that have employee who receive both cash and charged tips; in understanding and complying with Internal Revenue Code section 6053(a), which requires employees to report all their tips monthly to their employers.

*Current Actions:* There are no changes being made to the notice at this time.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Business or other for-profit organizations.

*Estimated Number of Respondents and/or Recordkeepers:* 20.

*Estimated Average Time per Respondent/Recordkeeper:* 44 hours.

*Estimated Total Annual Reporting and/or Recordkeeping Burden Hours:* 870 hours.

*12. Title:* Rule to be Included in Final Regulations Under Section 897(e) of the Code.

*OMB Number:* 1545-1660.

*Regulation Project Number:* Notice 99-43.

*Abstract:* Notice 99-43 announced modification of the current rules under Temporary Regulation section 1.897-6T(a)(1) regarding transfers, exchanges and other dispositions of U.S. real property interests in nonrecognition transactions occurring after June 18, 1980. The notice provided that, contrary to section 1.897-6T(a)(1), a foreign taxpayer will not recognize a gain under Code 897(e) for an exchange described in Code section 368(a)(1)(E) or (F), provided the

taxpayer receives substantially identical shares of the same domestic corporation with the same divided rights, voting power, liquidation preferences, and convertibility as the shares exchanged without any additional rights or features.

*Current Actions:* There are no changes in the paperwork burden previously approved by OMB.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Business or other for-profit organizations, individuals or households, and corporations.

*Estimated Number of Respondents:* 100.

*Estimated Time per Respondent:* 2 hours.

*Estimated Total Annual Burden Hours:* 200.

*13. Title:* Request for Innocent Spouse Relief.

*OMB Number:* 1545-1596.

*Form Numbers:* 8857 and 8857(SP).

*Abstract:* Section 6013(e) of the Internal Revenue Code allows taxpayers to request, and IRS to grant, “innocent spouse” relief when: the taxpayer files a joint return with tax substantially understated; the taxpayer establishes no knowledge of, or benefit from, the understatement; and it would be inequitable to hold the taxpayer liable. Forms 8857 and 8857(SP) is used to request relief from liability of an understatement of tax on a joint return resulting from a grossly erroneous item attributable to the spouse.

*Current Actions:* There are no changes in the paperwork burden previously approved by OMB.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Individuals or households.

*Estimated Number of Respondents:* 50,000.

*Estimated Time per Respondent:* 6 hours, 32 minutes.

*Estimated Total Annual Burden Hours:* 316,000.

*14. Title:* Examination of returns and claims for refund, credits or abatement; determination of correct tax liability.

*OMB Number:* 1545-1533.

*Revenue Procedure Number:* Revenue Procedure 97-22.

*Abstract:* This revenue procedure provides guidance to taxpayers who maintain books and records by using an electronic storage system that either images their paper books and records or transfers their computerized books and records to an electronic storage media, such as an optical disk. The information requested in the revenue procedure is required to ensure that records maintained in an electronic storage system will constitute records within the meaning of Internal Revenue Code section 6001.

*Current Actions:* There are no changes being made to this revenue procedure at this time.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Individuals or households, business or other for-profit organizations, not-for-profit institutions, farms, Federal Government, and state, local or tribal governments.

*Estimated Number of Respondents:* 50,000.

*Estimated Time per Respondent:* 20 hours, 1 minute.

*Estimated Total Annual Burden Hours:* 1,000,400.

*15. Title:* Hedging Transactions.

*OMB Number:* 1545-1480.

*Regulation Project Number:* T.D. 8985.

*Abstract:* TD 8985 contains final regulations relating to the character of gain or loss from hedging transactions. The regulations reflect changes to the law made by the Ticket to Work and Work Incentives Improvement Act of 1999. The regulations affect businesses entering in to hedging transactions.

*Current Actions:* There are no changes to burden.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Business or other for-profit organizations.

*Estimated Number of Respondents:* 167,100.

*Estimated Time per Respondent:* 8 hours.

*Estimated Total Annual Burden Hours:* 171,050 hours.

*16. Title:* Continuing Education Provider Application and Request for Provider Number.

*OMB Number:* 1545-1459.

*Form Number:* Form 8498.

*Abstract:* Form 8498 is used to: (1) register as a new provider of continuing educational programs being offered to IRS enrolled agents, enrolled retirement plan agents, and other tax return preparers; (2) annually renew the status as an IRS-approved continuing educational provider; and (3) add new programs to an existing IRS-approved provider continuing education curriculum.

*Current Actions:* There is no change to the existing collection.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Business or other for-profit organizations.

*Estimated Number of Responses:* 800.

*Estimated Time per Respondent:* 36 minutes.

*Estimated Total Annual Burden Hours:* 480.

*17. Title:* Information Return for Real Estate Mortgage Investment Conduits (REMICs) and Issuers of Collateralized Debt Obligations.

*OMB Number:* 1545-1099.

*Form Project Number:* Form 8811.

*Abstract:* Current regulations require real estate mortgage investment conduits (REMICs) to provide Forms 1099 to true holders of interests in these investment vehicles. Because of the complex computations required at each level and the potential number of nominees, the ultimate investor may not receive a Form 1099 and other information necessary to prepare their tax return

in a timely fashion. Form 8811 collects information for publishing by the IRS so that brokers can contact REMICs to request the financial information and timely issue Forms 1099 to holders.

*Current Actions:* There is no change in the form previously approved however, an increase in the estimated annual responses will increase the overall estimated burden by 8,760 hours.

*Type of Review:* Revision of a currently approved collection.

*Affected Public:* Business or other for-profit organizations.

*Estimated Number of Responses:* 3,000.

*Estimated Time per Respondent:* 4 Hours 23 minutes.

*Estimated Total Annual Burden Hours:* 13,140.

*18. Title:* Buildings qualifying for carryover allocations.

*OMB Number:* 1545-0990.

*Form Number(s):* 8610, Sch A (F8610).

*Abstract:* State housing credit agencies (Agencies) are required by Code section 42(l)(3) to report annually the amount of low-income housing credits that they allocated to qualified buildings during the year. Agencies report the amount allocated to the building owners and to the IRS in Part I of Form 8609. Carryover allocations are reported to the Agencies in carryover allocation documents. The Agencies report the carryover allocations to the IRS on Schedule A (Form 8610). Form 8610 is a transmittal and reconciliation document for Forms 8609, Schedule A (Form 8610), binding agreements, and election statements.

*Current Actions:* There is no change to the burden previously approved by OMB.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* State, local or tribal governments.

*Estimated Number of Respondents:* 1,353.

*Estimated Time per Respondent:* 4 Hour 58 minutes.

*Estimated Total Annual Burden Hours:* 6,738.

*19. Title:* Estate and Gift Taxes; Qualified Disclaimers of Property.

*OMB Number:* 1545-0959.

*Regulation Project Number:* TD 8095.

*Abstract:* Internal Revenue Code section 2518 allows a person to disclaim an interest in property received by gift or inheritance. The interest is treated as if the disclaimant never received or transferred such interest for Federal gift tax purposes. A qualified disclaimer must be in writing and delivered to the transferor or trustee.

*Current Actions:* There is no change to this existing regulation.

*Type of Review:* Extension without change of a currently approved collection.

*Affected Public:* Individuals or households.

*Estimated Number of Respondents:* 2,000.

*Estimated Time per Respondent:* 30 minutes.

*Estimated Total Annual Burden Hours:* 1,000.

20. *Title:* Biofuel Producer Credit.

*OMB Number:* 1545-0231.

*Form Number:* 6478.

*Abstract:* Form 6478 is used to figure your section 40 biofuel producer credit. You claim the credit for the tax year in which the sale or use occurs. This credit consists of the second-generation biofuel producer credit.

*Current Actions:* There are no changes in the paperwork burden previously approved by OMB.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Business or other for-profit organizations.

*Estimated Number of Respondents:* 3,300.

*Estimated Time per Respondent:* 4 hours, 36 mins.

*Estimated Total Annual Burden Hours:* 13,233.

21. *Title:* Application for Extension of Time to File Certain Employee Plan Returns.

*OMB Number:* 1545-0212.

*Form Number:* 5558.

*Abstract:* This form is used by employers to request an extension of time to file the employee plan annual information return/report (Form 5500 series) or the employee plan excise tax return (Form 5330). The data supplied on Form 5558 is used to determine if such extension of time is warranted.

*Current Actions:* There is no change to the form, however there is an increase in the estimated number of respondents previously approved by OMB.

*Type of Review:* Revision of a currently approved collection.

*Affected Public:* Business or other for-profit organizations, and not-for-profit institutions.

*Estimated Number of Respondents:* 671,189.

*Estimated Time per Respondent:* 1 hours, 11 minutes.

*Estimated Total Annual Burden Hours:* 798,715 hours.

22. *Title:* Original Issue Discount.

*OMB Number:* 1545-0117.

*Regulation Project Number:* Form 1099-OID.

*Abstract:* Form 1099-OID is used for reporting original issue discount as required by section 6049 of the Internal Revenue Code. It is used to verify that income earned on discount obligations is properly reported by the recipient.

*Current Actions:* There are changes to the burden indicators used to compute burden and an estimated decrease in the number of responses previously approved by OMB.

*Type of Review:* Revision of a currently approved collection.

*Affected Public:* Business or other for-profit groups.

*Estimated Number of Responses:* 4,411,100.

*Estimated Time per Respondent:* 23 minutes.

*Estimated Total Annual Burden Hours:* 1,720,329.

23. *Title:* Request for Determination of Worker Status for Purposes of Federal Employment

Taxes and Income Tax Withholding.

*OMB Number:* 1545-0004.

*Form Project Number:* Forms SS-8 and SS-8(PR).

*Abstract:* Firms and workers file Form SS-8 to request a determination of the status of a worker under the common law rules for purposes of federal employment taxes and income tax withholding.

*Current Actions:* This request is being submitted to update the filing estimates. The estimated number of annual responses has increased by 1,045. However, the total estimated burden has decreased by 27,333 hours due to changes in the methodology.

*Type of Review:* Revision of a currently approved collection.

*Affected Public:* Business or other for-profit organizations, individuals, not-for-profit institutions, Federal government, farms, and state, local or tribal governments.

*Estimated Number of Respondents:* 5,750.

*Estimated Time per Respondent:* 21 Hours 6 minutes.

*Estimated Total Annual Burden Hours:* 121,288.

*Authority:* 44 U.S.C. 3501 et seq.

**Melody Braswell,**

*Treasury PRA Clearance Officer.*



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